

HAMPSHIRE COUNTY COUNCIL

Decision Report

Decision Maker:	Executive Member for Commercial Strategy, Estates and Property
Date:	21 January 2022
Title:	2022/23 Revenue Budget Report for Culture, Communities and Business Services
Report From:	Director of Culture, Communities and Business Services and Director of Corporate Operations

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Section A: Purpose of this Report

1. The purpose of this report is to set out proposals for the 2022/23 budget for the Culture, Communities and Business Services (CCBS) services that fall within the remit of the Executive Member for Commercial Strategy, Estates and Property (CCBS Transformation & Business Management and Property Services & Facilities), in accordance with the Council's Medium Term Financial Strategy (MTFS) approved by the County Council in November 2021.

Section B: Recommendation(s)

To approve for submission to the Leader and the Cabinet:

2. The revised revenue budget for 2021/22 as set out in Appendix 1.
3. The summary revenue budget for 2022/23 as set out in Appendix 1.

Section C: Executive Summary

4. This report provides the summary outputs of the detailed budget planning process undertaken by the CCBS Department (of which the services included within this report are a part) for 2022/23 and the revised budget for 2021/22. This process has been undertaken against a backdrop of considerable uncertainty, both in terms of the resources available to the Council and the ongoing impacts of Covid-19 on service delivery. As we transition towards a 'new normal' post-Covid, the distinction between latent and longer term Covid

impacts and 'business as usual' financial pressures is difficult to establish. For the purposes of budget setting, the impact of Covid-19 continues to be dealt with as a discrete one-off financial impact as far as possible, separate from the business as usual medium term financial strategy.

5. The 2021 Spending Review announced a 3% per annum real terms increase in local government core spending power to 2024/25. In 2022/23, local authorities will benefit from a considerable boost to grant funding allocated through the local government finance settlement, however this is set against a requirement for £26m additional grant as part of the SP2023 programme. The Spending Review has therefore not diminished the challenges that the authority faces in securing financial sustainability over the medium term.
6. The current financial strategy which the County Council operates works on the basis of a two year cycle of delivering departmental savings targets, with deficits in the intervening years being met from the Budget Bridging Reserve (BBR). In line with this strategy, there will be no new savings proposals presented as part of the 2022/23 budget setting process. Savings targets for 2023/24 were approved as part of the MTFs in July 2020 and detailed savings proposals, developed through the Savings Programme to 2023 (SP2023), were agreed by Cabinet and County Council during October and November last year.
7. The anticipated delay to delivery of some aspects of the existing Transformation to 2019 (Tt2019) and Transformation to 2021 (Tt2021) programmes has been factored into our financial planning, and a combination of one-off corporate and departmental funding will be provided to bridge the forecast savings gap in 2021/22 and 2022/23. As of November 2021, £9m of Tt2019 savings and £38m of Tt2021 savings have yet to be delivered, in addition to the £80m of SP2023 savings required by 2023/24. The Council therefore faces the substantial challenge of delivering three overlapping change programmes, requiring a total of £127m budget savings. The report discusses the specific issues impacting delivery of the savings programmes for the CCBS Department (of which the services included within this report are a part) in Section H.
8. The report also provides an update on the business as usual financial position for the current year. The outturn forecast for the CCBS Department (of which the services included within this report are a part) for 2021/22, excluding the financial impact of Covid-19, is a budget under spend of £2.2m of which £1.0m relates to Commercial Strategy, Estates and Property services.
9. The proposed budget for 2022/23 for CCBS as a whole and analysed by service for the CCBS services within the portfolio of the Executive Member for CSEP is shown in Appendix 1.
10. This report seeks approval for submission to the Leader and Cabinet of the revised budget for 2021/22 and detailed service budgets for 2022/23 for the CCBS services within the portfolio of the Executive Member for CSEP. The report has been prepared in consultation with the Executive Member and will

be reviewed by the Policy and Resources Select Committee. It will be reported to the Leader and Cabinet on 8 February 2022 to make final recommendations to County Council on 17 February 2022.

Section D: Contextual Information

11. The Medium Term Financial Strategy (MTFS) update presented to Cabinet and County Council in October and November respectively, addressed the challenges of long term financial planning in an environment of significant uncertainty, in respect of both ongoing spending commitments and the national funding position for the local government sector.
12. The 2021 Spending Review represents the first multi-year budget since 2016/17 following single year spending announcements in 2019 and 2020 linked to uncertainty surrounding the UK's exit from the EU and recently the economic impacts and fiscal response to Covid-19. Whilst the additional certainty offered by a multi-year settlement is welcome, it is disappointing that local authority funding will remain relatively flat in 2023/24 and 2024/25. The settlement therefore does not present a long term solution to funding growth in service demand, for which the Council has lobbied the government for a number of years.
13. The impact of Covid-19 continues to be dealt with as a discrete one-off financial impact, separate from the business as usual medium term financial strategy. The budget summary presented in this report does not take account of Covid impacts as these will be centrally funded on a one-off basis in line with the pressures reported by departments in their financial monitoring returns. However, it should be noted that as we transition towards a 'new normal' post-pandemic, the distinction between latent and longer term Covid impacts and 'business as usual' financial pressures is difficult to establish. The complex inter-relationship between numerous variables post-pandemic makes forecasting challenging but based on recent analysis carried out as part of detailed budget preparation work, the medium term forecast for departmental spending now anticipates significant pressure building by 2024/25 within Adults' and Children's social care.
14. The current financial strategy which the County Council operates, works on the basis of a two year cycle of delivering change to release resources and close the anticipated budget gap. This provides the time and capacity to properly deliver major transformation programmes every two years, with deficits in the intervening years being met from the Budget Bridging Reserve (BBR) and with any early delivery of resources retained by departments to use for cost of change purposes or to cash flow delivery and offset service pressures. The model has served the authority well.
15. The County Council's action in tackling its forecast budget deficit and providing funding in anticipation of further reductions, placed it in a very strong position to produce a 'steady state' budget for 2022/23, giving itself the time and capacity to develop and implement the SP2023 Programme to deliver the next phase of

savings totalling £80m by April 2023. This also avoids the worst effects of sudden and unplanned decisions on service delivery and the most vulnerable members of the community.

16. Consequently, there are no new savings proposals to be considered as part of the 2022/23 budget, however other factors will still affect the budget, such as the publication of specific grant allocations and potential increases in unavoidable pressures such as inflation.
17. The Autumn Budget and Spending Review announcement took place on 27 October 2021 and the key elements were as follows:
 - Local government Core Spending Power will increase by 3% per year in real terms in the period to 2024/25, however this includes raising Council tax and the Adult Social Care (ASC) Precept by the maximum permitted increases.
 - Over the next three years, local authorities will be allowed to increase core council tax by up to 2% per year without a referendum. In addition, ASC authorities will be allowed to raise the ASC Precept by 1% each year. The MTFs assumes that the Council will have the flexibility to raise the ASC Precept by 2% each year and the reduction in the available precept therefore presents a further funding shortfall for the Council of £14m by 2023/24.
 - An additional £4.8bn grant funding was announced for social care and other services to 2024/25. This includes around £1.5bn per year to be distributed through the local government finance settlement in addition to an extra £200m for the Supporting Families Programme and over £70m to boost cyber security and to further strengthen local delivery and transparency. The County Council's share of this funding will be announced as part of the financial settlement in December.
 - The Spending Review confirmed that £3.6bn of the additional £5.4bn funding for adult social care reforms announced on 7 September 2021 will be routed through to local government. The funding is expected to cover all additional costs resulting from the personal care cap and revised capital limits, however a further sum of £1.7bn has been set aside to compensate public sector employers for the additional national insurance costs they will face as a result of the new Health and Social Care Levy.
 - Included within the Department of Health and Social Care settlement was an additional £1.7bn over three years to improve the wider social care system, including the quality and integration of care. At least £500m of this will be allocated to improve qualifications, skills, and wellbeing across the adult social care workforce.
 - £2.7bn funding for local road maintenance for non-mayoral authorities over the remaining years of the parliament, equivalent to £900m per year. This allocation is expected to maintain highways funding at 2021/22 levels.

- The government published its report on the outcome of the Fundamental Review of Business Rates. The review reaffirmed the advantages of business rates as a form of business taxation and did not propose any fundamental changes to the basis on which the tax is levied. However, the government announced a move to 3-yearly revaluations starting in 2023, a freeze on the multiplier and significant new temporary and permanent reliefs, including a 50% relief for retail, hospitality and leisure businesses in 2022/23. Local authorities will be fully compensated for the multiplier freeze and new reliefs via Section 31 grants.
18. The provisional Local Government Finance Settlement has not been announced at the time of writing this report but is anticipated in mid-December 2021. This will provide more clarity as to the impact of the Spending Review on Hampshire County Council and details will be provided in a separate briefing to members and within the Policy and Resources Select Committee Briefing presentation in January 2022.
 19. The final grant settlement for 2022/23 is not due out until January / February 2022 and should there be any changes to the figures that are released in December 2021 these will be reflected in the final budget setting report to County Council.
 20. The CCBS Department, which includes the services within the portfolio of the Executive Member for CSEP, has been developing its service plans and budgets for 2022/23 and future years in keeping with the County Council's priorities and the key issues, challenges and priorities for the Department are set out below.

Section E: Departmental Challenges and Priorities

21. The CCBS Department delivers a wide range of services with gross expenditure in the region of £117m a year and income streams of around £72m, leaving a cash limit of £45m. In addition, the Department is responsible for the Coroners Service, three business units, and the River Hamble Harbour Authority budgets, all of which sit outside the cash limit. The diversity of the Department is illustrated below:
 - Business units with a combined turnover of £57.2m.
 - Managing the repairs and maintenance of the corporate estate (with a net cash limit of £8.3m).
 - Service level agreements with c460 schools (£13.7m).
 - HM Coroner Service in Hampshire (£2.4m).
 - The relationship with various major Trusts including the Hampshire Cultural Trust.

22. The CCBS services supported by cash limit funding already rely on income and recharges to fund 62% of the gross costs of service delivery. Maintaining existing levels of income from 'choose to use' services such as Country Parks and Outdoor Centres is challenging and depends at least in part on ongoing digital, marketing and other investment to ensure the services remain attractive and relevant to Hampshire residents and visitors. However it remains a key objective for the Department that these services are able to both maintain and increase sustainable external income streams as an alternative way to fully cover their operating costs and reduce reliance on core cash limit funding and this ambition is reflected in the Department's SP2023 programme.
23. Covid-19 has clearly had a major impact on service delivery across the board including services' ability to generate income. The financial impacts have varied significantly reflecting the diversity of services (for example, within Country Parks car parking income continues to hold up well but income from catering remains below pre-pandemic levels). Corporate funding has been set aside to deal with the impacts of Covid-19 (as set out in paragraph 13 above) so the net financial impacts on CCBS in 2021/22 financial year will be met corporately. However, it is worth noting that the forecast net impact of Covid-19 for CCBS services funded from the cash limit is a £2.1m pressure.
24. A key priority for the Department is to understand the medium to long term changes resulting from the pandemic and their impact on service delivery and operating models including identifying a sustainable financial basis for future operation. This includes the ability of individual services to recover from the impacts of Covid-19 and to respond when changes seen during the pandemic are expected to become longer-term trends and it is already clear that the new 'steady state' will be different for different services.
25. In support of the County Council's declaration of a Climate Emergency in July 2019 CCBS continues to place a high importance on actions to reduce carbon emissions or improve climate resilience. On 13 July 2021 Cabinet approved a £1.2m programme of climate change actions to be led by CCBS covering activities across the County Council's own estate and operations that will reduce carbon emissions and mitigate the risks to the County Council from the potential impacts of climate change in the coming years. Progress is already being made including piloting Hydrotreated Vegetable Oil fuel for County Council vehicles and a programme of tree planting.
26. Finally, most services within the Department are facing increasing challenges in retaining and recruiting staff at all levels. There are likely to be a number of factors influencing this position including pay inflation in the wider labour market making County Council roles less attractive. The Department is reviewing approaches to recruitment to seek to counteract this but there remains a potential risk that service delivery in some areas could be affected.

Section F: 2021/22 Revenue Budget

27. Enhanced financial resilience reporting, which looks not only at the regular financial reporting but also at potential pressures in the system and the achievement of savings being delivered through transformation, has continued through periodic reports to the Corporate Management Team (CMT) and to Cabinet.
28. Given the diverse nature of the services provided by CCBS reporting of the overall CCBS budget has always been split across more than one Executive Member portfolio. During the 2021/22 financial year Emergency Planning, Corporate Health and Safety, and the Leader's Grant budget were all moved from within the Policy and Resources portfolio to the CCBS Department. As a result, the original budget for the CCBS Department has been restated to show the inclusion of these services, and the adjusted allocations across the Executive Member for Recreation, Heritage, Countryside and Rural Affairs, the Executive Member for Commercial Strategy, Estates and Property (CSEP) and also the Executive Member for Performance, Human Resources and Partnerships and the Executive Lead Member Economy, Transport and Environment, to whom Health and Safety and Emergency Planning respectively will now be reported.
29. The restated budgets and allocations for the service budgets now reported to the Executive Member for CSEP, and for CCBS as a whole, are set out in Appendix 1.
30. The anticipated business as usual outturn forecast for CCBS 2021/22 is a saving against the budget of £2.2m. The £2.2m is made up as follows:
 - £683,000 from planned savings which are expected to be put towards SP23 savings targets (including what has now been confirmed as sustainable over-achievement of earlier T19 saving plans).
 - Vacancy management and other support cost savings across a range of services totalling £1.509m.
 - Net savings on direct service provision of £196,000, including additional income from Outdoors Centres school bookings and marriage and civil partnerships ceremonies (which have increased much more than expected since the lifting of lockdown restrictions), and additional property services work on the decarbonisation programme, offset by pressures such as one-off expenditure on bridge works within Countryside services, and lower than expected Learning in Libraries funding.
 - Net pressures on Office Accommodation (delayed delivery of Tt019 target which will be met corporately – see paragraph 36) and the PrintSmart budget (which manages the corporate print contract) totalling £211,000.
31. The budget for the CCBS services within the portfolio of the Executive Member for CSEP has been updated throughout the year and the revised budget is shown in Appendix 1. The revised budget for CCBS as a whole, of which the

CCBS services within the portfolio of the Executive Member for CSEP are a part, shows an increase of £7.5m made up of:

- £1.931m temporary funding from the CoC reserve to support the delivery of transformation savings programmes and other priority projects e.g. works to repair Countryside paths following the wet winter and increased usage resulting from lockdowns, investment in improved IT systems, and temporary staff posts to manage the transformation programme.
- £3.055m drawn down from the funding agreed by Cabinet to support the Strategic Land Programme in 2021/22.
- £1.030m drawdown from the funding agreed by Cabinet in November 2020 for the critical one-off health and safety works identified for the Adults' Health and Care residential and nursing estate.
- £786,000 drawn from the CCBS Minor Capital Works to meet the costs of bridge works on Countryside rights of way and the Office Accommodation reserve to cover office accommodation moving costs delayed from 2020/21 due to Covid.
- An increase of £970,000 to address Ash Dieback (part of the allocations agreed by Cabinet in February 2020 and December 2020).
- A net reduction of £259,000 from transfers between departments including IT growth charges.

Section G: 2022/23 Revenue Budget Pressures and Initiatives

32. In addition to the issues covered in Section E CCBS services are facing inflationary pressures and shortages of labour and materials in particular construction related activity. This affects the cost of works and is increasingly causing delays to contractors being able to start work on site with resultant slippage e.g. in planned and funded work to maintain paths and bridges on the Rights of Way network. The inflation pressures and volatility in some markets are unprecedented in recent years and result from a combination of factors including the pandemic, Brexit and global supply chain issues and are expected to persist throughout 2022/23.

Section H: Revenue Savings Proposals

33. Savings targets for 2023/24 were approved as part of the MTFS by the County Council in July 2020. Proposals to meet these targets have been developed through the SP2023 Programme and were approved by Executive Members, Cabinet and County Council in October and November 2021.
34. In line with the Council's financial strategy, SP2023 savings will be delivered over a two year period with the business as usual deficit in 2022/23 being met from the Budget Bridging Reserve. Given the medium term deficit due to Covid-19 pressures and the resulting financial response package, which uses up all available financial flexibility, it remains critical that SP2023 is delivered by 1 April 2023. Rigorous monitoring of the delivery of the programme has already

begun, to ensure that the Department is able to achieve the savings by the required date.

35. This early action in developing and implementing the savings programme for 2023/24 means that the County Council is in a strong position for setting a balanced budget in 2022/23 and that no new savings proposals will be considered as part of the budget setting process for the next financial year.
36. All previous savings programmes for CCBS are expected to be fully delivered by 2022/23, with the exception of the one outstanding Tt2019 saving relating to Office Accommodation where spend is impacted by decisions of all departments of the County Council. The modest £160,000 balance outstanding is expected to be partially delivered in 2022/23 and fully delivered by 2023/24.
37. CCBS has an SP2023 target of £3.361m to be achieved in full by April 2023 and the programme to achieve this was approved by the County Council on 4 November 2021. Work is already underway to achieve the savings but, against the backdrop of continuing uncertainty around the pandemic impacts, the income generation targets may be challenging to achieve. This emphasises the need to achieve as many of the non-income savings as possible ahead of target and current forecasts would see £1.58m delivered before April 2023.

Section I: 2022/23 Revenue Budget Other Expenditure

38. The budget includes some items which are not counted against the cash limit. For CCBS these are the Coroners Service and the four business units, including the River Hamble, as shown in Appendix 1.
39. There are separate approval processes in place for the business units' financial plans with detailed business plans for HC3S (catering), County Supplies and Hampshire Transport Management to be reported to the Executive Member for Commercial Strategy, Estates and Property on 6 April 2022 for approval and the 2022/23 revenue budget for the River Hamble Harbour Authority reported to the River Hamble Harbour Board on 7 January 2022.

Section J: Budget Summary 2022/23

40. The budget update report presented to Cabinet on 07 December 2021 included provisional cash limit guidelines for each department. The cash limit for the CCBS Department in that report was £44.8m (of which £24.6m related to CSEP services), a £1.4m increase on the previous year. The increase comprised:
 - £1.530m increase covering non-pay inflation.
 - A net reduction of £128,000 from transfers between departments including IT growth charges.
41. Appendix 1 sets out a summary of the proposed budgets for the service activities provided by the CCBS Department within the portfolio of the

Executive Member for CSEP for 2022/23 and show that these are within the cash limit set out above.

42. In addition to these cash limited items there are further budgets which fall under the responsibility of the CCBS Department, which are shown in the table below:

	2022/23	
	£'000	£'000
Cash Limited Expenditure	117,111	
Less Income (Other than Government Grants)	(72,336)	
Net Cash Limited Expenditure		44,775
Trading Units Net (Surplus) / Deficit		(773)
Coroners		2,391
Total Net Expenditure		46,393

Section I: Consultation, Equalities and Climate Change Impact Assessment

43. Consultation on the budget is undertaken every two years when the County Council considers savings to help balance the budget. All savings proposals put forward by the County Council has an Equality Impact Assessment published as part of the formal decision making papers and for some proposals stage 2 consultations are undertaken before a final decision is made by the relevant Executive Member.
44. This report deals with the revenue budget preparation for 2022/23 for the Commercial Strategy, Estates and Property budgets. This is the interim year of the two year financial planning cycle when no new savings proposals are being considered. Therefore no consultation or Equality Impact Assessments are required.
45. Hampshire County Council utilises two decision-making tools to assess the carbon emissions and resilience impacts of its projects and decisions. These tools provide a clear, robust, and transparent way of assessing how projects, policies and initiatives contribute towards the County Council's climate change targets of being carbon neutral and resilient to the impacts of a 2°C temperature rise by 2050. This process ensures that climate change considerations are built into everything the Authority does.
46. This report deals with the revenue budget preparation for 2022/23 for Commercial Strategy, Estates and Property budgets. Climate change impact assessments for individual services and projects will be undertaken as part of the approval to spend process. There are no further climate change impacts as

part of this report which is concerned with revenue budget preparation for 2022/23 for the Commercial Strategy, Estates and Property services.

REQUIRED CORPORATE AND LEGAL INFORMATION:

Links to the Strategic Plan

Hampshire maintains strong and sustainable economic growth and prosperity:	Yes / No
People in Hampshire live safe, healthy and independent lives:	Yes / No
People in Hampshire enjoy a rich and diverse environment:	Yes / No
People in Hampshire enjoy being part of strong, inclusive communities:	Yes / No

Other Significant Links

Links to previous Member decisions:	
<u>Title</u>	<u>Date</u>
Savings Programme to 2023 – Revenue Savings Proposals (Executive Member for Commercial Strategy, Estates and Property) https://democracy.hants.gov.uk/documents/s82556/Report.pdf	29 September 2021
Medium Term Financial Strategy Update and Savings Programme to 2023 Savings Proposals https://democracy.hants.gov.uk/ieListDocuments.aspx?CId=163&MId=7737	Cabinet – 12 October 2021 / County Council – 4 November 2021
Budget Setting and Provisional Cash Limits 2022/23 https://democracy.hants.gov.uk/ieListDocuments.aspx?CId=134&MId=7745	Cabinet – 7 December 2021
Direct links to specific legislation or Government Directives	
<u>Title</u>	<u>Date</u>

Section 100 D - Local Government Act 1972 - background documents

The following documents discuss facts or matters on which this report, or an important part of it, is based and have been relied upon to a material extent in the preparation of this report. (NB: the list excludes published works and any documents which disclose exempt or confidential information as defined in the Act.)

<u>Document</u>	<u>Location</u>
None	

EQUALITIES IMPACT ASSESSMENT:

1. Equality Duty

The County Council has a duty under Section 149 of the Equality Act 2010 ('the Act') to have due regard in the exercise of its functions to the need to:

- Eliminate discrimination, harassment and victimisation and any other conduct prohibited by or under the Act with regard to the protected characteristics as set out in section 4 of the Act (age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation);
- Advance equality of opportunity between persons who share a relevant protected characteristic within section 149(7) of the Act (age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation) and those who do not share it;
- Foster good relations between persons who share a relevant protected characteristic within section 149(7) of the Act (see above) and persons who do not share it.

Due regard in this context involves having due regard in particular to:

- The need to remove or minimise disadvantages suffered by persons sharing a relevant protected characteristic that are connected to that characteristic;
- Take steps to meet the needs of persons sharing a relevant protected characteristic that are different from the needs of persons who do not share it;
- Encourage persons sharing a relevant protected characteristic to participate in public life or in any other activity in which participation by such persons is disproportionately low.

2. Equalities Impact Assessment:

The budget setting process for 2022/23 does not contain any proposals for major service changes which may have an equalities impact. Proposals for budget and service changes which are part of the Savings Programme to 2023 Programme were considered in detail as part of the approval process carried out in October and November 2021 and full details of the Equalities Impact Assessments relating to those changes can be found in Appendices 4 to 8 in the October Cabinet report linked below:

<https://democracy.hants.gov.uk/ieListDocuments.aspx?CId=163&MId=7737>

For proposals where a Stage 2 consultation is required the EIAs are preliminary and will be updated and developed following this further consultation when the impact of the proposals can be better understood.

Budget Summary 2022/23 – CCBS Transformation & Business Management and Property Services & Facilities

Service Activity	Original Budget 2021/22 £'000	Revised Budget 2021/22 £'000	Proposed Budget 2022/23 £'000
Business Development Team	671	888	682
CCBS Maintenance and Development ⁽¹⁾	81	320	322
Transformation	997	1,186	1,109
Rural Broadband	130	130	130
Asbestos	111	59	83
Business Support ⁽²⁾	634	448	521
Scientific Services	177	175	211
Corporate Estate	(195)	(195)	(180)
Development Account	(345)	(345)	(357)
Facilities Management and the Great Hall ⁽³⁾	3,748	3,721	3,894
Hampshire Printing Services	(24)	(24)	(24)
Property Services ⁽²⁾	3,816	3,625	3,911
Sites for Gypsies and Travellers	39	39	41
Manydown and Other Miscellaneous	(23)	(23)	(23)
Feasibility	1,035	1,035	1,035
Strategic Land ⁽⁶⁾	0	3,055	0
Strategic Land Disposal of Sites	231	231	236
Office Accommodation	4,040	4,436	4,010
Repairs and Maintenance	8,127	8,107	8,289
Adults Health and Safety Works ⁽⁶⁾	0	1,030	0
PrintSmart ⁽³⁾	(55)	(57)	(57)
Net Contribution To / (From) Cost of Change ⁽⁴⁾	(25)	56	137
Climate Change ⁽⁵⁾	0	600	600
CCBS CSEP Net Cash Limited Budget	23,170	28,497	24,570
CCBS Recreation, Heritage and Rural Affairs	19,160	21,352	19,134

CCBS Performance, Human Resources and Partnerships Services	748	748	770
Emergency Planning	295	289	301
CCBS Cash Limited Budget	43,373	50,886	44,775
Coroners	2,391	2,391	2,391
CCBS Trading Units	(878)	(875)	(773)

- (1) The Maintenance and Development budget has been created to cover cyclical and one-off maintenance and development costs associated with the Department's key service delivery, using over-achievement of savings from the Tt2019 programme which have proved to be sustainable.
- (2) During the 2021/22 financial year, the CCBS department management team (DMT) and service groupings were restructured, resulting in a number of budget movements within the Department. These changes have been reflected in the revised and forward budget.
- (3) The PrintSmart budget had previously been included within the CCBS cash limited services as part of Facilities Management, but the original budget above is restated to show this within the CCBS managed services.
- (4) The budgeted net contribution to Cost of Change includes the expected achievement of savings which will be allocated to the Department's SP23 savings targets.
- (5) As approved by Cabinet in February 2021, the CCBS Community Grants Fund was realigned, together with the Leader's grant pot and Members Devolved Grant budgets, to re-instate the increased grant budget level per member, to increase the Leader's grant budget to £400,000, to retain a smaller CCBS Grants Fund of £32,000 and to create a one-off fund of £1.2m over two years overseen by CCBS targeted at climate change initiatives. These changes are reflected in the revised and forward budgets.
- (6) The revised budgets for Strategic Land and Adults Health and Safety works reflect the one-off funding agreed by Cabinet to support the 2021/22 Strategic Land Programme and the critical health and safety works identified for the residential and nursing estate.